

Ashit Shah

32 Input Tax Credits on vouchers and subscription packages procured from third parties Facts of the matter: The Appellant owns an e-commerce portal and is a major Indian fashion e-commerce company. The Appellant is engaged in the business of selling of fashion and lifestyle products through the said e-commerce portal. In order to enhance their business, the Appellant proposes to run a loyalty program where loyalty points will be awarded on the basis of purchases made by the customer on its e-commerce platform. The participation in the said program will be based on meeting the pre-defined eligibility criteria and subject to acceptance of the terms and conditions by the customer. The Appellant through its portal, would make the vouchers and subscription packages available to those customers who wish to redeem the loyalty points earned / accumulated. The Appellant approached the Authority for Advance Ruling (AAR) seeking a ruling on Wheth.....